App F IX 4

Previous References (194 / ML)

File No 111 — 41

Serial Nos. 22A, 23

Later References

GENERAL AND REVENUE SECRETARIAT.

Serial Nos two

Part B for Dece. 1941

SUBJECT

Draft ccrs action bye laws framed by the Bangalore City Municipal Council

To the Municipal Comr, Bangalore City, thro' the Secretary Corporation

Sl 23 L 4968-9 dy 11-12-41 Sanctions the ——

BU 16/12/41

Serial No

From the Mcl. Commrs, Bclr, thro' DC's
No A4-1198/40-41- dt 8-8-41 -
forwards for approval a copy of the
draft Civil Bye laws framed by the
Mcl. under section 51(1)(c) of
the Mysore City Mcls Act 1933, incorpora-
-ting all the amendments & modifications
so far noted from time to time
1) suld dt appd, the file will be sent to
the Law section to state whether the
Bye laws are in order and may be
approved

MMS
17/8

Asst Secy
Law (Mcl) 18-8

Law 53 / 41 -
18th August 1941

3
18/8

2) The by-laws seems to be in order
and in accordance with the relevant provisions of the
City Municipalities Act They are not however properly
numbered eg bylaw No 4 of which there are two
Similarly the references given in terms to the provi-
-sions of the Act are not in a few cases correct
Thus rule 4 refers to section 78 of the Act, which
should be section 88

SECY LAW DEPT
23 OCT 1941
GOVT OF MYSORE

Appendix III
MKW 22/10

Law Secy)

Hm
23/10/41
MKW 23/10

NOTE—Contn Sheet

Asst Secy
L-S Gr I C

Mr KLS
Perhaps the new bylaws

Hm
24/10

Octroi Byelaws of the 1979 Bangaloreciy mcp-

mc File No of 1940 41 | General and Revenue Secretariat

Serial No

3) Sorted with a draft G.O for appl.

4) Necessary correction has been made as pointed by the Asst Secy Laws

LMS 26/10 5) Please see portions marked in pencil in the draft bylaws they require to be clarified

Pl bring up Law 28/10/41

6) Verified & explained

7) Sorted for orders with the revised draft G.O for appl.

LMS 5/11 8) In the bylaws, the Schedule of Tolls has been included these bylaws refer only to the levy of octroi further the schedule relating to tolls methods the levy of Tolls or amounts this is not permitted according to the provisions of the act Mysore 1933

9) Hence the schedule is omitted from the. Pl be requested to take further action re Tolls separately

10) The draft G.O may be approved

Law Secy 6 11 41

TYPING SECTION 13 NOV 1941 GEN REV SECTT

11) May be approved

Minister for L S G

Hm 2 6 11 41

Govt 7/11/41

Hm 12 11 41

TYPING SECTION 6 NOV 1941 GEN REV SECTT

Hm 12/11/41

Approved 12/11/41

File No | of 194 | General and Revenue Secretariat

Serial No

BANGALORE CITY MUNICIPALITY

979

No. A4 1198/40-41. MUNICIPAL OFFICES

Encl Copies of Bye-laws and 3 resolutions

Bangalore 8th August 1941

Mu 11/41-22

From

ABDUL AZIZ KHAN Esq BA
MUNICIPAL COMMISSIONER
BANGALORE CITY

GEN & REV SECRETARIAT 15 AUG 1941 L S G BRANCH

Hon. 15/8/41

SECRETARIAT

To

Sir H V Narayana Rao, Esq., B.A, LL B,
Secretary to the Government
of His Highness the Maharaja of Mysore,
Law Department, Bangalore

Sir,

I have the honour to forward herewith a copy of the Octroi Bye-laws framed under Section 51(1) Clause (k) of the Mysore City Municipalities Act of 1933 including all the modifications and amendments sanctioned by Government from time to time, approved by the Bye-law Committee and Council (Vide copies of resolutions enclosed) for favour of approval of Government This makes the Octroi Bye-laws up-to-date No objections were received in response to the notification issued in the local papers, within the stipulated period

I have the honour to be,
Sir,
Your most obedient servant,

Forwarded with compliments

HONORARY PRESIDENT

MUNICIPAL COMMISSIONER

svs.2

BANGALORE CITY MUNICIPALITY

-- oOo --

Proceedings of the Bye-law Committee meeting dated 10-12-1940-

---

Sub No.1 -

Draft Octroi Bye-laws framed under Sec.51(1) Clause (k) of the Mysore City Municipalities Act

Resolution -

Bye-laws as appended are approved

Sd/-N Balakrishnaiya,

CHAIRMAN

-- oOo --

"C O P Y"

Municipal Commissioner

svs.

Minutes of the proceedings of the adjourned ordinary general meeting of the City Municipal Council, Bangalore, held on Wednesday the 18th December 1940 at 2 P.M. in the Council Chamber of the City Municipal Offices, Bangalore.

PRESENT.

Dr. M. Royan, M. D.,
Honorary President.

Messrs:

1. R. Venkateswami,
2. N. Balakrishnaiya, B.A., LL.B.,
3. T. L. Gangoji Rao,
4. B. R. Kaveti Rangappa,
5. D. [illegible] Rameswara Sa,
6. S. Krishnappa, B.A.,
7. S. N. M. Razvi,
8. K. M. Naganna,
9. B. S. Shankarappa Setty,
10. I. K. Purushotham Naidu,
11. D. Venkataramanappa,
12. B. L. Byanna,
13. M. Munissamy,
14. Singam Rangaswamappa,
15. K. Gubbaiya, B.A., LL.B.,
16. P. Subbarama Chetty.
17. P. M. Ramasarma
18. M. Krishnaswami Pillay,
19. M. R. Narasimha Iyengar,
20. S. L. Mannoji Rao,

ABSENT.

Messrs:

1. Belur Srinivasa Iyengar, B.A., B.L.
2. Tubagere Nanjappa,
3. C. M. Garudachar, B.A.,
4. Dr. B.M.Madhava Rao, L.M.&.S.
5. C. S. Nasuralla Sheriff, M.A., LL.B.
6. B. Abdur Rahmon, B.A.,
7. Mirza Azizulla Baig,
8. Sri R. Kalyanamma.

BANG LORE CITY MUNICIPALITY.

-- oOo --

Proceedings of the Meeting of Council dated the

18th December 1940

- oOo -

Urgent Addl.Subject No.42.-

Opinion of the Bye-law Committee dated 10-12-40

approving draft bye-laws framed under

Section 51(1)(k) of the M.C.M A

Resolution -

Mr.N Balakrishnaiya moved and Mr.I.K Purushothama Naidu seconded.

A p p r o v e d .

Sd/- M R o y a n,

HON.PRESIDENT.

- oOo -

"C O P Y"

Municipal Commissioner.

svs.

Minutes of the Proceedings of the Municipal Council, meeting of Bangalore City, held on 12th July 1941 at 4 P M

-o-

W H HANUMANTHAPPA, ESQ ,
Hon President

Present
Messrs.

1. V K Govindarajulu, B A , B L ,
2 R Subbanna
3 Ramalal Thiwari
4 L S Raju, M A (Hons), B L ,
5 V Venkataramanappa
6 G Nanjappa
7 K Hanumanthaiya, B A , LL B ,
8 T Gangadharaswamy
9 B Narasimhiah
10 V Venkataswamy Chetty
11 K Ganga Setty
12 K N Ramaswami, B A ,
13 K Shamarajaiengar, B A ,
14 H R Guruv Reddy, B A , LL B ,
15 M A Gopalaswami Iyengar, M A , LL B ,
16 M R Honnappa, B A , LL B ,
17 M K Narayana Iyengar, B A , B L ,
18 H C Suryanarayana Rao
19 Kota Kemakshiah Setty
20 S N M. Razvi
21 A J Khaleel, B A , B.L ,
22 V Chikkayellappa

Absent
Messrs

1 N Kesavaiengar, B A , B L ,
2 C N Narasinga Rao, B A , B L
3 A Madhva Iyengar, B A ,
4 B Subbiah, B Sc , LL B ,
5 O S Nasarulla Sheriff, M A , LL B ,
6 Mirza Azeezulla Beig
7 Dr M Royan, M D

BANGALORE CITY MUNICIPALITY

-- oOo --

Proceedings of the Meeting of Council dated the 12th July 1941

Addl. Subject No.4.-

Office Note that the draft of the bye-laws under Section 51(1)(k) of the City Municipalites Act were published in the local newspapers and that no objections were received. Also requesting sanction for the inclusion of Appendix IV and the inclusion of an item as No.9(a) after No 9, in the list of articles liable for the levy of Octroi

Resolution -

S a n c t i o n e d

Sd/- H Hanumanthappa,

HON PRESIDENT

- oOo -

"C O P Y"

Municipal Commissioner

svs.

Octroi Byelaws framed by the Bangalore City Municipal Council under Section 51 (1) (k) of the Mysore City Municipalities Act of 1933.

1. The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads described in Schedule I hereto annexed or by the Railway.

3. All persons bringing into or receiving from beyond the Octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ockad to enable the Octroi officer to inspect the same.

4. (a) The Octroi posts at which such conveyances, packages or goods shall be liable to inspection shall be the ockads on the high roads as well as the cross roads described in Schedule No.1, the Bonded Warehouse and the City Railway Station including all its gates and the Octroi Office. And every person bringing dutiable goods withi the City shall report the fact, at the first of such post on the route by which they are brought. All officers of the Octroi department not below the rank of a Mutsaddi are authorised to inspect the contents of any conveyance or package under section 88 of the City Municipalities Act 1933

(b) All persons driving vehicles shall stop them at the Octroi posts, when entering the City Municipal limits whenever required to do so by the Octroi staff, for the purpose of examining and searching for articles liable to Octroi.

(c) Breach of this Byelaw clause (b) shall render the offender liable on conviction to a fine not exceeding rupees fifty, provided that if the offender is a person other than the owner of such vehicles and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence.

5. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same

Such tables shall be affixed in a conspicuous place at every post or Office at which Octroi is levied

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti, accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the octroi post Mutsaddi, may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit -- showing the nature and quantity of the goods and the duty received, provided also that in the case of goods imported by railway, the Inspector or other officer in charge of the octroi post at the City Railway station may, in the same manner, receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti. Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate.

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in -- charge of the Octroi Koti. Whenever the invoice produced by an importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value et of the article for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Koti to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current xx rates and octroi levied accordingly.

Explanations: (a) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, charity etc., less trade discount shown in the invoice.

(b) When the importer produces an invoice or a declaration which is found to be false, he shall on conviction before a Magistrate be punishable with fine which may extend to ten times the value of Octroi on such goods or Rs.100/- whichever may be greater.

9. With the previous approval of the Commissioner in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may on depositing as security such amount as may in each case be fixed the Commissioner not being less than Rs.250 be exempted from producing the goods imported by him or through his agency for inspection the Central Octroi Office provided that he makes arrangements satisfactory to the Commissioner for the supply to the Council of correct and detailed lists of all such goods with the names of the consign in each case. Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without octroi having been paid.

Provided that the Commissioner may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this byelaw shall submit on or before 3rd of every month the stock accounts of the previous month for verification of the dutiable articles

Bonded Warehouse.

10. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Byelaw No. 7.

11. The bonded warehouse shall be opened for the transaction o business from 11 A.M. to 5 P.M. daily except on Sundays and Holida authorised by the Commissioner. Arrangements shall however be mad by the Officer in charge of the Octroi Koti for dealing with perish articles such as Betel leaves on such days.

12. Any importer depositing goods in the bonded warehouse shal unless the officer in charge of the Octroi Koti has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (schedule No.2) of the description, weight, quantity and if necessary, of the value of such goods.

13. A receipt in the form appended (schedule No.3) shall be given by the officer in charge of the Octroi Koti for all goods -- deposited in the bonded warehouse, and a Register of all such goods shall be maintained. It is the duty of the depositer to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt.

14. The receipt given by the Octroi department for depositing the goods should be returned before taking delivery of the articles to which it refers; otherwise, the officer in charge of the octroi Koti may refuse to deliver the articles.

15. If the depositer does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the -- receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti.

16. Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer on charge of the warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods free, covered by an export pass subject to the escort of an Octroi Subordinate, provided that new packages covered by such pass, shall, if possible, before they are taken from the Warehouse, be stamped by the Officer in charge so as to show that they are under bond.

The Export pass shall be in ~~triplicate~~ duplicate, the original being retained by the officer in charge of the warehouse, and the duplicate ~~and the triplicate~~ delivered.

17. No goods shall be allowed to leave the bonded warehouse until storage fee has been paid thereon under the following rules

(1) Goods shall be allowed to remain 24 hours free of charge.

(2) After that period the rates as in the following schedule shall be charged for 7 days or portion thereof.-

Name of article.	Rate	Remarks.
Tobacco per mound of 24 lbs. or portion thereof.	0-0-6	a day
Timber, sawn, per 50 c.ft. or portion thereof.	0-1-0	a day
Timber in log per ton of 50 c.ft. or portion thereof.	0-1-0	a day
Tiles for 1000 or portion thereof.	0-1-0	a day
Piece goods per bale, bundle or case of 400 lbs. or over or bundle, case or bale of 6 dozens or over.	0-0-6	a day
Piece goods per bale, bundle or case less than 400 lbs or per bale, bundle or case of less than six dozens.	0-0-6	a day

Sugar, horsegram, bran, oats and chaff for 400 lbs or fraction thereof	0-0-6	a day
Betal leaves per 1000.	0-0-3	a day
Green cocoanuts per 1000.	0-0-3	a day
Dry cocoanuts per maund of 24 lbs.	0-0-3	a day
Vegetable ghee per maund of 24 lbs.	0-0-6	a day
Vegetable products, refined oils, Deodorised oils, Hydrogenated oils per maund of 960 tolas weight or 24 lbs.	0-0-6	a day
Tobacco dust per maund of 24 lbs or fraction thereof.	0-0-6	a day
Foreign yarn per bundle, bale or case.	0-0-6	a day
Foreign Raw Silk -do-	0-1-0	a day
Gunny -do-	0-0-6	a day
Coffee per 400 lbs or fraction thereof.	0-0-6	a day
Tea -do-	0-0-6	a day
Tallow per maund of 24 lbs or fraction thereof	0-0-6	a day
Cement per 1 cwt.	0-0-6	a day
Cuddapah slabs per every 50 square feet or fraction thereof	0-0-6	a day
Building materials per ton or fraction thereof.	0-0-6	a day
Foreign soaps per case or fraction thereof	0-0-6	a day
Kerosine oil per tin or 4 gallons or fraction thereof	0-0-6	a day
Foreign Art Silk per bale, case ~~or~~ bundle	0-0-6	a day

(3) Double these rates shall be charged after seven days provided that the Commissioner, may in his discretion, allow a reduction in, or exemption from, such penal rates.

(4) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned.

18. The Commissioner may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms, as may from time to time, be found necessary.

19. When goods stored by the wholesale dealer in the Bonded Ware house under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to drayage or wastage as may from time to time be fixed by the Commissioner.

20. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the bonded warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

21. When any goods are sold under Bye-law No. 20, the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be duly considered by the Commissioner. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year, except by the special permission of the Municipal Council.

22. The Council shall not be responsible for any damage that may be caused to goods deposited in the Bonded warehouse while such x goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods.

23. Any person may, with the sanction of the Commissioner, be - permitted to used any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Commissioner.

R E F U N D S

24. On all articles on which octroi duty has been paid and which are subsequently exported beyond the octroi limits without breaking bulk, refunds shall, subject to the following rules, be granted at the rates originally charged at the time of import; provided that no such refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

Provided ~~xx~~ further that a deduction of 10% of octroi duty on Piece goods shall be made before refunding the ~~xx~~ amount of the duty paid on ~~x~~ the exportation of the goods.

(a) If the timber in log is sawn into scantlings and exported a refund of 75% of the octroi duty levied, on the log at the time of import, may be granted.

(b) When tobacco is manufactured into Cigarettes and exported, a refund of 87½% of the octroi duty levied, on the raw material at the time of import may be granted.

Note:- The concessions under bylaws 24(a) and (b) apply only to factories and not to petty dealers in timber and tobacco.

(c) Refund on cloths will be granted ~~xxx~~ only on packages or boxes containing the same provided such ~~xxxxx~~ packages or boxes have been got sealed by the seal of the Octroi Office, before their removal from the Office on payment of duty thereon.

25. Any person claiming refund under the above byelaws shall produce the goods to be exported at the Octroi Koti together with the original receipt for octroi duty paid thereon and an application for ~~xx~~ refund prepared in the form No. 42 M.A.M. He shall fill up columns 1 to 10 of the application signing and dating the same, before he presents it at the Octroi Office. He shall also produce for record in the Office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

26. Any person ~~whom~~ has been exempted under byelaw~~x~~ No. 9 from the production of goods at the Octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. The Officer in charge of the Octroi Koti, on being satisfied as to the identity of the goods produced with those ~~x~~ for which receipt has been granted or the validity of the ~~xx~~ claim, shall fill up the columns 11 to 15~~xxx~~ and also the coupon and ~~xx~~ hand the form to the exporter.

28. All goods exported under such pass and also all goods exported under free export pass under byelaw no.16 shall be produced by the exporter at the octroi station of exit.

29. The octroi subordinate in charge of the station of exit shall saisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

30. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate ~~xx~~ superior. If the goods are being exported under refund pass he shall in either case allow the consignment to proceed. If the goods are under free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

31. If the goods are form export by rail, the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also ~~by~~ by the railway receipt in question, he will then endorse on the reverse of the form and also on the coupon, the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the form duly endorsed as ~~xxxx~~ provided by byelaw Nos. 30 and 31, respectively must be produced at the octroi Koti by the person seeking the refund, and if, after due ~~xx~~ check the officer in charge of the octroi koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs.20/- forthwith, pay the same to the person presenting the pass. If the amount to be refunded exceeds Rs.20/- or if the officer in charge of the octroi Koti sees any cause to refuse payment of any sum ~~xxxx~~ claimed, the claim shall be forwarded for the orders of the Commissioner.

GENERAL

33. Importers of dutiable articles shall, if called upon by a requisition in writing signed by the Commissioner within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or any

orany part export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this byelaw will render the importer liable to punishment with a fine extending to ten times the value of octroi on such goods or to Rs.25/- whichever may be less and to the payment of octroi duty on the article un-accounted for.

34. Any person importing or exporting dutiable articles who infringes byelaws Nos.3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs.50/-.

S C H E D U L E (I)

Name of Routes	Names of Ookads or Octroi Posts.
1. Railway Station and all its Gates including Platform.	City Ry.Station and Goods Yard (Four Banks)
2. Mysore Road	Mysore Road Ookad
3. Magadi Road	Magadi Road Ookad
4. Hosur Road	Hosur Road Ookad
5. Old Kankana Halli Road	Kankana Halli Road Ookad
6. Sydney Road	Ulsoor Road Ookad
7. Post Office Road	Yelahanka Road Ookad
8. Race Course Road	High Ground Ookad
9. Nandi Droog Road	Munireddy Palyam Ookad
10. Bellery Road	Bellary Road Ookad
11. Sampige Road	Sampige Road Ookad
12. Subedar Chatram Road	Subddar Road Ookad
13. Malleswaram Ry.Station (VIII Main Road)	Malleswaram Railway Station
14. Akkithimmana Halli Road	Lalbagh Cross
15. New KankanaHalli Road	Coopparahalli Ookad
16. Kanakana Palya Road	Cooparahalli Cross
Names of Crosses	
1. Sampige Road Cross	Sampige Cross
2. New Thurukarapalya Cross Road	Turukarapalya Cross
3. New Samarlanes Road	Hebbal Cross
4. Binny Mill Road Cross	Magadi Cross
Mysore Road Cross	Mysore Cross
5. Bull Temple Road	Gavipur Cross.

- - - - -

SCHEDULE No.(II)
(See Bye-Law No.12).

To

The Officer in charge of the Octroi Office,
Bangalore City.

Please receive the undermentioned goods and deposit them in the Kotu.

Name of Depositor.	Description of articles deposited.	Number of Packages etc.	Distinguishing remarks, if any	Weight	Measurement	Quanity	Value
				Md.	Sr.	C.Ft.	C.In.

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Bye-Laws Nos.16 to 17, 19, 20 and 21 relating to the deposit.

Witness

Signature

Address.

Signature of Depositor.
Address :
Date.

SCHEDULE No.III.
(See Bye-Law No.13).

Octroi Office
Bangalore City.

Received for deposit the under-mentioned goods from ... .

Receipt No.	Consignment No & Date.	Goods Deposit Note No.	Name and description of article.	Number of articles.	Remarks.

Head Clerk

Octroi Superintendent
Date

SCHEDULE No. IV

Name of Tax	Class of property liable	Amount for which or rate at which classes liable	Exemptions	Time at which taxes payable
Octroi	The articles mentioned in the next column when imported into City Municipal limits.	**Quantity** — **RATE** **A** 1. Cocoanuts fresh 100 — Rs. 0-8-0 2. Dry cocoanuts per maund of 24 lbs. — 0-8-0 3. Betel leaves 100 — 0-0-2 4. Sugar of all kinds except brown sugar known as magadum sakkare — 1-0-0 Per cent advalorem 5. Bran, 6. Oats, 7. Chaff, 8. Horsegram — do — 1-0-0 9. Vegetable ghee, de-odourised oils, Hydrogenated oils & Refined oils and vegetable products per md. of 960 tolas — 0-2-0 10. Foreign Raw Silk — 2-0-0 Per cent advalorem 11. Foreign Art Silk yarn & foreign yarns — " 1-9-0 12. Coffee, 13. Tea, 14. Tallow, whale oil fish oil & all fats — * 1-9-0 15. Cement, 16. Cuddapah Slabs, 17. Iron Building materials, 18. Foreign soaps, 19. Kerosene Oil — per cent advalorem **B** 1. Teak & Honne in logs — 50 C. Ft 3-0-0 2. - Do - sawn — - Do - 4-0-0 3. Black wood in log — - do - 2-0-0 4. Black wood sawn — - do - 3-0-0 5. Other wood log — do - 1-0-0 6. - do - Sawn — do - 1-8-0 **C** 1. Roofing Tiles mangalore pattern — 1-9-0 per cent advalorem **D** 1. Tobacco per maund of 24 lbs including Cigarettes, Cigars, Beedies, Snuff, Gudack and in other form — 3-0-0 2. Tobacco dust md. of 24 lbs. — 0-8-0 **E** 1. Piece goods and other textile fabrics such as cloth including made up clothings, drapery & Haberdasary — 1-9-0 Per cent advalorem 2. New Gunnies — do - 1-9-0	1. Personal luggage of travellers goods bonafide property of Govt. at the time of import and accompanied by an invoice certified by the departmental Head concerned that the property contained therein belongs to Government. 2. Goods which are declared not to be intended for use of consumption within City Municipal limits and are taken to the Bonded warehouse as provided in the byelaws provided that if such goods be not exported they shall pay the full duty. 3. Sid green cocoanuts, six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal cosumption by bonafied travellers or passengers in railway train. 4. Piece goods which are exported by the local merchants from within the City Municipal limits to outside places, if they are returned back by the addressee and received by the sender within sixty days from the date of despatch provided the goods are produced at the Octroi Poti before despatch with a duplicate list showing the description and valuation of the articles sent and the goods so received back are proved to be the same as those that were originally despatched, the list will be checked and certified to serve as proof for indentity of goods. 1. Mysore made cumblis imported into Bangalore City limits. 2. Handspun & hand woven Khaddar imported into the City limits.	Time of import of goods into Municipal limits

Vide Govt ROR355/ml152-27-10-37-1928

Note:- The word "Foreign" in the above schedule means "Non Indian"

A P P E N D I X 1.

Byelaws framed under Section 51 (1) (k) of the Mysore City Municipalities Act, to regulate the granting of licenses for tobacco and Betel leaves in Bangalore City.

1. Articles for which license to be obtained | It shall not be lawful for any person to sell or offer or keep for sa or import either by wholesale or retail the following articles liable to octroi duty without a license -

1. Tobacco in any form
2. Betel leaves

For the purpose or this rule, the license fees per anjum (officia year) shall be as follows.-

1. Wholesale dealers	Rs.6.	0	0
2. Retail dealers	Rs.3.	0	0

2. The conditions subject to which licenses are granted shall be as in the forms appended.

3. It shall be competent for the Commissioner to grant, suspend, withhold, withdraw or refuse licenses under these rules.

4. It shall not be lawful for any person to import, keep, sell or offer for sale tobacco in any form or betel leaves for which a license is required under these byelaws after such license is refused, suspende withdrawn or cancelled.

5. Any person infringing these byelaws shall be liable on conviction before a Magistrate, to a fine not exceeding Rs.20/- and to a further fine not exceeding Rs.5/- for every day, after such conviction during which such infringement continues, provided that the total amoun shall not exceed Rs.100/-.

Octroi
~~OCTROI~~
NO. License fee Rs.6 0 0

WHOLESALE OCTROI LICENSE.

Granted under the Octroi byelaws framed by the Bangalore City Municipal Council, under section 51 or the Mysore City Muncipalities Act.1933

Name or License Holder:
Residence.
Name of Vendor

Name of vendor.

Residence.

You are hereby authorised to vend, by wholesale, subject to the provisions of the license, issued from the Bonded warehouse or Koti of the City of Bangalore.

1. That this license shall only be in force till the 30th June 19 - and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment -------- to your address and probable date of arrival within Municipal limits be given to the officer in charge of the City Bonded Warehouse, that these goods be brought within the Municipal limits betw the hours of 6 A M. and 6 P.M. and by any of the public High roads Cross roads described in the schedule hereto annexed or by the rail and that the parties in charge report themselves to the first ookad reached within Municipal limits, a peon from which will accompany t consignment to the bonded warehouse and that the importers or pers in charge of the consignments shall be bound to answer truly all l ful questions put by the Octroi Mutsaddi or the officer in charge the City bonded warehouse.

3. That all octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A M. or by any other t the public roads described in the said schedule or by the railway will be considered as contraband and treated accordingly.

4 That the article subject to octroi duty above mentioned s not be introduced into your premises or place of business without ment of octroi thereon.

5. That when by this license you are authorised to v end tob in any form an account in the accompanying form shall be kept by of all stock of tobacco imported and disposed of either by sale the City or exported beyond the Municipal limits and that such a shall be open to the inspection of any octroi officer above the of a peon and shall be submitted to the Bonded Warehouse on the

of every month for verification.

6. That no dutiable articles intended for consumption in the City of Bangalore shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits.

7. That this license be not transferable by sale, gift, mortgage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That when by this license you are authorised to vend unmanufactured tobacco you shall weigh at least ten maunds of tobacco every month in the Koti.

9. That you shall deposit Rs.100/- as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the Commissioner may direct for breach of any ore of the corditions of this license.

Schedule.

No.	Name of routes	Names of Ookads or posts
1.	Railway and all its gates including platform.	City Railvey Station and goods yard (Four bunks).
2.	Mysore Road.	Mysore Road Ookad.
3.	Magadi Road.	Magadi Road Ookad.
4.	Hosur Road.	Hosur Road Cokad.
5.	Old Kanakana Halli Road.	Kankana Halli Road Cokad.
6.	Sydney Road.	Ulsoor Road Ookad.
7.	Post Office Road.	Yalahanka Road Ookad.
8.	Race Course Road.	High Ground Ookad.
9.	Nandi Droog Road.	Kunireddy palyam Ookad.
10.	Bellary Road.	Bellary Road Ookad.
11.	Sampige Road.	Sampige Road Ookad.
12.	Subedar Chattram Road.	Subedar Road Ookad.
13.	Malleswaram Railway Station Road (VIII Main Road.)	Malleswaram Railway Station.
14.	Akkithimmanahalli Road.	Lalbagh Cross.
15.	New Kankana Halli Road.	Ooparahalli Ookad.
16.	Kanakanapalya Road.	Ooparahalli Cross.
	Name of Crosses.	
1.	Sampige Road Cross.	Sampige Cross.
2.	New Thurukarapalya Cross Road	Turukarapalya Cross.
3.	New Sawar Lanes Road.	Hebbal Cross.
4.	Mysore Road Cross.	Mysore Cross.
5.	Binny Mill Road Cross.	Magadi ~~Road.~~ Cross
6.	Bull Temple Road.	Gavipur Cross.

Form of Tobacco Vendor's Stock Account.

Particulars of receipts and issues.	Tobacco			Cigars			Cigarettes			Beedies			Tobacco stalks & powder			Cutch			Snuff			
	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Receipts Balance	Issues Remarks	Issues	Balance	
	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	lbs. ozs.	Rs.	Rs.	Rs.

Class Licence fee - Rs. 2/-

Retail Petrol License.

Granted under the Petrol Bye-laws framed by the Bangalore City Municipal Council under Section 71 of the Bombay City Municipal Act 1 of

Name of the Licensee-Holder -

Residence -

Name of Vendor -

Residence -

You are hereby authorised to store and vend, subject to the provisions of this license, the following articles on the premises No. within the Municipal limits of the Bangalore City.

1. That the said premises may be inspected by any Petrol Officer at any time in the manner prescribed by the bye-laws.

2. That all in the said premises and purchased or sold by you shall have paid duty, and shall have been purchased at the Toll, or from a duly licensed vendor.

3. That no will be permitted to be stored or sold in any other than licensed premises and any found in an unlicensed premises will be contraband and treated accordingly.

4. That this license shall only be in force for twelve months viz., from 1st July 19 -- to 30th June 19 , and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

5. That this license be not transferred by sale, gift, mortgage or otherwise and that no persons except such as are named herein shall have the power to act under it.

6. The license holder is required within fifteen days from the date of issue of this license to have a sign board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in Kannada and English.

Number of License

Name

Licensed to sell .

7. That when by this license you are authorised to vend unmanufacturured tobacco you shall purchase at least one maund of tobacco every month in the Koti.

8. That you shall deposit Rs.10 as security for the due observance of the conditions of this license the whole or part of it being forfeited as the Commissioner may direct for the breach of any one of the Conditions of this license.

9. That when by this license you are authorised to vend toba in any form, an account shall be kept by you of all stock of toba purchased and sold and that such account shall be open to inspect by the octroi Superintendent or any of his staff, above the grade a peon.

10. That this license shall be liable to suspension or forfei for breach of any of the conditions of the Octroi Byelaws.

APPENDIX II

Rules under Byelaw No.18 of the Octroi Byelaws, relating to the storing of dutiable articles in the Octroi bonded depot by wholesale dealers .

dealers:

1. In these rules the expression "Tobacco" shall include unmanufactured as well as manufactured tobacco and the expression "Trade Packing" shall include packages, cases, boxes, mats, ropes and all articles whatsoever used in packing tobacco.

2. Subject to the provisions hereinafter contained, and with the permission of the Commissioner, a room or rooms in the Bonded Warehouse may be allotted, free of rent, to any wholesale dealer in tobacco.

3. Every wholesale dealer to whom a room has been allotted shall maintain a lock on the door, the key of which shall be in his possession, in addition to the lock placed thereon by the Octroi Officer.

4. Every wholesale dealer shall put up a sign board over the room allotted to him with his name legibly printed thereon in Kannada and English.

5. Every wholesale dealer depositing tobacco in the Warehouse Shall, at the time of deposit, weigh and keep it separate from every other consignment of tobacco previously deposited by him, if any, and shall account for every consignment separately.

6. All tobacco shall be warehoused in the trade packing in which it was received at the ware-house, provided

(a) That the Commissioner or any officer of the Municipality of or above the grade of the Octroi Superintendent may at any time direct that any packages containing tobacco lodged in the warehouse shall be opened, weighed or otherwise examined and after such examination cause it to be sealed or marked in such manner as such Commissioner or officer may deem fit.

(b) That any wholesale dealer may sort, separate, pack and repack his tobacco as shall be necessary for the preservation, sale or disposal thereof, or may take such part of it for sample or for local consumption as may be allowed by the Octroi Superintendent, on payment of the duty, provided the package in each case is repacked in its original packing or in such other way as may be specially approved by the Octroi ~~Officer~~ Superintendent

7. Wholesale dealers shall not be permitted to deposit, or remove for local consumption, less than one maund (24 lbs.) of tobacco in a single transaction, and any wholesale dealer whose removals for local consumption in any one month fall below 10 maunds may, at the discretion of the Commissioner be required, to vacate the room or rooms allotted to.

to him, or in the alternative to pay a godown rent of Rs.4/- per room for the month during which such removals fall short of the minimum prescribed.

8. The weight of the trade packing will be excluded while regarding the weight of the tobacco deposited. While issuing from the warehouse unmanufactured tobacco, due allowance will be made on account of deficiency due to drying. No such allowance will be made on manufactured tobacco.

9. Where any wholesale dealer makes no removals continuously for six months from the warehouse, his tobacco shall be removed by the Octroi Superintendent from the room or rooms allotted by breaking open, if necessary, the lock put on by the wholesale dealer, and shall be dealt with as provided for by byelaw No.20.

10. At each removal of tobacco from the warehouse, all godown rents due shall be recovered along with the duty payable. Refusal to pay the same will render the tobacco liable to be dealt with under byelaw No.20.

APPENDIX III

Rules to regulate payment of rewards to informants in cases of smuggling of articles liable to Octroi duty within the Bangalore City Municipal limits, framed under section 58 (t) of the Mysore City Municipalities Act.

The Commissioner, City Municipal Council, Bangalore, is empowered to award to any person who gives information leading to the detection of the offence of smuggling goods liable to octroi duty, a reward of one half of the ~~fine~~ fine, recovered and in special cases, the full amount of fine, and in cases in which conviction is not secured ~~but~~ but duty is recovered, half the amount of such duty and in special cases, the full amount thereof, at his discretion.

APPENDIX IV

Byelaws regarding Levy of Octroi on goods received through post.

1. Post Offices within the limits of Bangalore City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through Post Offices.

2. Any person receiving articles through the Post Offices leviable with octroi duty under byelaws in force shall pay the duty to the Octroi official on duty in or near the respective delivery offices.

3. The addressees or any Agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence.

4. If no such declaration is filed and no duty paid, the person receiving articles into Bangalore City or the addressee, whether resident within the City limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours., of the receipt.

5. Any person failing to comply with any of the byelaws contained herein will be liable for prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs.50/- or fine which may extend to ten times the duty leviable not exceeding Rs.500/-.

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for Secretary to Government,
Law Department.

by-laws of the City Municipal

~~Draft~~ Octroi Byelaws framed under Section 61 (1) ~~(Page)~~ (k) ~~of the~~ of the Mysore City Municipalities Act of 1933

1 The Octroi limits for the purpose of collecting Octroi shall be the Municipal limits.

2. No article liable to Octroi shall be brought within the Municipal limits except by one of the high roads and the cross roads described in Schedule I hereto annexed or by the Railway.

3. All persons bringing into or receiving from beyond the Octroi limits of the City, any such articles or any conveyance or package containing such articles shall stop such articles, conveyance or package at the Ookad to enable the Octroi officer to inspect the same.

4 (a) The Octroi posts at which such conveyances, pakages or goods shall be liable to inspection shall be the ookads on the high roads as well as the cross roads described in Schedule No.1, the Bonded Warehouse and the City Railway Station including all its gates and the Octroi Office. And every person bringing dutiable goods with the City shall report the fact, at the first of such post on the route by which they are brought. All officers of the Octroi department not below the rank of Mutsaddi are authorised to inspect the contents of any conveyance or package under section 88 of the Municipal Act 1933

(b) All persons driving vehicles shall stop them at the Octroi posts, when entering the City municipal limits whenever required to do so by the Octroi staff, for the purpose of examining and searching for articles liable to Octroi

(c) Breach of this Byelaw (clause (b)) shall render the offender liable on conviction to a fine not exceeding rupees fifty, provided that if the offender is a person other than the owner of such vehicles and is not traceable, the owner of such vehicle shall be punished as if he himself has committed the said offence

5. A table showing the octroi leviable shall be open to the inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same Such table shall also be affixed in a conspicuous place at every post or office at which Octroi is levied.

6. When the goods have been examined at the Octroi post, a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi post Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Octroi Koti, accompanied by a peon, provided that, if the duty to which the goods are liable does not exceed eight annas, the octroi post Mutsaddi, may, unless the importer declares that he intends to re-export the goods, receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received, provided also that in the case of goods imported by railway, the Inspector or the other officer in charge of the octroi post at the City Railway station may, in the same manner, receive duty not exceeding three rupees.

7. When goods accompanied by a pass as aforesaid are brought to the octroi Koti, they may be unloaded and weighed or counted by the officer in charge of the Octroi Koti Upon ascertainment of the amount of octroi payable on the goods, the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Bonded Warehouse. When the duty is paid as above, a permit shall be granted by the officer in charge of the Octroi Koti for the removal of the goods showing the quantity or weight of the goods, the amount paid in respect thereof and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall be filed in the office and one copy returned to the octroi post from which it was received. In case the importer wishes to re-export the goods at once he shall do so only after obtaining a free export pass and subjecting the goods to the escort of an octroi subordinate

8. With a view to the appraisement of the value of the goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection of the officer in charge of the Octroi Koti. Whenever the invoice produced by an importer is in language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the

importer.

In case the importer does not produce an invoice he shall give a declaration in writing regarding the quantity, number, weight, value etc., of the article for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of the Koti to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Octroi Koti at current rates and octroi levied accordingly.

Explanations. (a) When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, charity etc., less trade discount shown in the invoice.

(b) When the importer produces an invoice or a declaration which is found to be false, he shall on conviction before a Magistrate be punishable with fine which may extend to ten times the value of Octroi on such goods or Rs 100/- whichever may be greater.

9. With the previous approval of the Commissioner in each case, any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount as may in each case be fixed by the Commissioner not being less than Rs.250/- be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the Commissioner for the supply to the Council of correct and detailed lists of all such goods with the names of the consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of Octroi on all goods which may have left his premises without octroi having been paid.

Provided that the Commissioner may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof, as may remain to his credit or may in any case require such agent or importer to produce any such goods for inspecton at the Central Octroi Office.

Every deposit holder under this byelaw shall submit on or before 3rd of every month the stock accounts of the previous month for verification of the dutiable articles.

Bonded Warehouse.

10. The Municipal Council shall provide a Bonded Warehouse for the custody of goods which may be deposited under Byelaw No.7.

11. The bonded warehouse shall be opened for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and Holidays authorised by the Commissioner. Arrangements shall however be made by the Officer in charge of the Octroi Koti for dealing with perishable articles such as Betel leaves on such days.

12. Any importer depositing goods in the bonded warehouse shall, unless the officer in charge of the Octroi Koti has previously by weighing, counting or appraising, ascertained the amount of octroi payable thereon, give a declaration in the form appended (scheduleNo.2) of the description, weight, quantity and if necessary, of the value of such goods.

13. A receipt in the form appended (schedule no.3) shall be given by the officer in charge of the Octroi Koti for all goods deposited in the bonded warehouse, and a Register of all such goods shall be maintained. It is the duty of the depositor to obtain a receipt for articles deposited by him and the octroi department is not responsible for any goods left at the premises and not covered by a receipt.

14. The receipt given by the Octroi department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise, the officer in charge of the octroi Koti may refuse to deliver the articles.

15. If the depositor does not himself take the delivery of the article deposited in the Octroi Office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an indemnity to the satisfaction of the officer in charge of the Octroi Koti.

Vegetable products, Refined oils, Deodorised oils, Hydrogenated oils, per maund of 960 tolas weight or 24 lbs	0-0-6	a day ~~-do-~~
Tobacco dust per maund of 24 lbs or fraction thereof	0-0-6	-do-
Foreign Yarn per bundle, bale or case ..	0-0-6	-do-
Foreign Raw Silk -do-	0-1-0	-do-
Gunny -do-	0-0-6	-do-
Coffee per 400 lbs or fraction there of	0-0-6	-do-
Tea do	0-0-6	-do-
Tallow per Maund of 24 lbs or fraction there of	0-0-6	-do-
Cement per 1 cwt 1	0-0-6	-do-
Cuddapah slabs per every 50 square feet or fraction thereof	0-0-6	-do-
Building materials per ton or fraction thereof	0-0-6	- do-
Foreign soaps per case or fractin thereof	0-0-6	-do-
Kerosine oil per tin or 4 gallons or fraction thereof	0-0-6	-do-
Foreign Art Silk per bale, case or bundle	0-0-6	-do-

16. Any person who has deposited goods in the bonded warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse, or may, on paying full duty thereon, import such goods into the City covered by a permit or may export such goods free, covered by an Export pass subject to the escort of an Octroi Subordinate, provided that new packages covered by such pass, shall, if possible, before they are taken from the Warehouse, be stamped by the Officer in charge ~~of xx~~ so as to show that they are under bond.

The Export pass shall be in ~~triplicate~~ duplicate the original being retained by the officer in charge of the warehouse, and the duplicate ~~and the triplicate~~ delivered.

17. No goods shall be allowed to leave the bonded warehouse until storage fee has been paid thereon under the following rules.

(1) Goods shall be allowed to remain 24 hours free of charge.

(2) After that period the rates as in the following schedule shall be charged for 7 days or portion thereof -

Name of article.	Rate	Remarks
Tobacco per md. of 24~~xxx~~ lbs. or portion thereof	0-0-6	a day
Timber, sawn, per 50 c ft. or portion thereof	0-1-0	a day
Timber in log per ton of 50 c. ft. or portion thereof	0-1-0	a day
Tiles for 1,000 or portion thereof -	0-1-0	a day
Piece goods per bale, bundle or case of 400 lbs or over or bundle, case or bale of 6 doz. or over.	0-0-6	a day
Piece goods per bale, bundle or case less than 400 lbs or per bale, bundle or case of less than 6 dozens	0-0-6	a day
Sugar, horsegram, bran, oats and chaff for 400 lbs or fraction thereof	0-0-6	a day
Betel leaves per 1,000	0-0-3	a day
Green cocoanuts per 100	0-0-3	a day
Dry cocoanuts per md of 24 lbs.	0-0-3	a day
Vegetable ghee per md of 24 lbs.	0-0-6	a day

(3) Double these rates shall be charged after seven days provided that the Commissioner may, in his discretion, allow a reduction in, or exemption from, such penal rates.

(4) The date of admission and removal of goods shall reckon as one day and Sundays and close holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable When delay is caused by the inability of the officer in charge of the warehouse to examine and pass the goods, such delay shall not be reckoned.

18. The Commissioner may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such ~~x~~ rooms as may from time to time be found necessary.

19. When goods stored by the wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowances may be made on the original weight on account of materials used in the packing or on account of reduction of weight owing to dryage or wastage as may from time to time be fixed by the Commissioner.

20. All perishable~~x~~ commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the ~~gx~~ highest bidder at the bonded warehouse. All other goods remaining uncleared or unclaimed for a longer period than six months shall be sold in like manner, provided that, before selling such goods, notice of the fact shall be posted for seven days at the bonded warewhouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed ~~their~~ value.

21. When any goods are sold under Bye-law No. 20, the sale proceeds shall be credited to the Municipal funds, in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balances received during that time shall be duly considered by the Commissioner. At the expiry of one year, or after all claims received during that period have been duly disposed of, the balance shall be credited to Municipal funds. No claims shall be admitted after the said period of one year, except by special permission of the Council.

22. The council shall not be responsible for any damage ~~that~~ that may be caused to goods deposited ~~in~~ in the bonded warehouse while such goods are being passed into or out of the warehouse or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the warehouse keeper or other person charged with the safe custody of the goods.

23. Any person may, with the sanction of the Commissioner, be permitted to use any place as a bonded warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the Commissioner.

REFUNDS

24. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the octroi limits without breaking bulk, refunds ~~x~~ shall, subject to the following rules, be granted at the rates originally charged at the time of import, provided that no refunds shall, except in the case of timber imported and re-exported in log, be granted unless such goods are exported within six months from the date on which octroi was levied. Provided also that no refund shall be granted of any sum less than one rupee.

Provided further that a deduction of 10% of octroi duty on piece goods shall be made before refunding the amount of the duty paid on the exportation of the goods.

(a) If the timber in log is sawn into scantlings and exported a refund of ~~X~~ 75% of the octroi duty levied, on the log at the time of import, may be granted.

(b) When tobacco is manufactured into cigarettes and exported, a refund of 87½% of the octroi duty levied, on the raw material at the time of import may be granted.

(c) The concessions under byelaws 24(a) and (b) apply only to factories and not to petty dealers in timber and tobacco.

25. Any person claiming refund under the above byelaws shall produce the goods to be exported at the octroi Koti together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in such form and showing such particulars as the Commissioner may from time to time, prescribe. He shall also produce for record in the office a true copy of the invoice as per which duty was paid on the article at the time of its import.

26. Any person who has been exempted under byelaw No.9 from the production of goods at the octroi Koti on import shall, subject to the same conditions, be exempted from the production of goods to be exported.

27. The officer in charge of the octroi Koti, on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall endorse the two parts of the application, and keeping one part in the office shall deliver the other parts to the applicant

28. All goods exported under such pass, and also all goods exported under free export pass under byelaw no. 16 shall be produced by the exporter together with the duplicate pass at the octroi station of exit

29. The octroi subordinate in charge of the station of exit shall satisfy himself that the goods produced as being covered by the duplicate pass correspond with the entries in the pass presented with them.

30. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the duplicate pass ~~(and return the triplicate pass to the exporter or his agent)~~ after due endorsement of the particulars specified in such form as may be prescribed by the Commissioner. Otherwise he shall retain ~~both~~ the duplicate ~~and the triplicate passes~~ and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are being exported under refund pass, he shall in either case allow the consignment to proceed. If the goods are under a free export pass and do not appear to agree

agree with the particulars given therein, they shall be detained until the orders of his superior are received.

31. If the goods are for export by rail, the octroi subordinate in charge of the station of exit shall retain the ~~triplicate~~ duplicate pass pending production of a railway receipt for the goods covered by the pass. Upon production of the railway receipt, if, after due enquiry, the said octroi subordinate is satisfied that the goods produced are covered by the pass and also by the railway receipt in question, he will then endorse on the duplicate ~~and triplicate~~ passes, ~~respectively~~, the number and date of the railway receipt ~~(and will return the triplicate copy to the person in charge of the goods)~~ and ~~but~~ he will retain the duplicate pass subject to the disposal in the prescribed course of business.

32. In all cases in which refund is claimed, the triplicate pass duly endorsed as provided by byelaw Nos.30 and 31, respectively must be produced at the octroi Koti by the person seeking the refund, and if, after due check the officer in charge of the octroi Koti is satisfied that a refund of octroi covered by such pass is duly payable, he shall, if the amount so payable does not exceed Rs.20/- forthwith, pay the same to ~~xxxxxxxxx~~ the person presenting the triplicate pass. If the amount to be refunded exceeds Rs.20/- or if the officer in charge of the octroi Koti sees any cause to refuse payment of any sum claimed, the claim shall be forwarded for the orders of the Commissioner.

GENERAL

~~33~~ 33. Importers of dutiable articles shall, if called upon by a requisition in writing signed by the Commissioner within three months of such import, account for the articles received by them by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the articles so received or otherwise. Any breach of this byelaw will render the importer liable to punishment with a fine extending to

to ten times the value of octroi on such goods or to Rs.25/- whichever may be less and to payment of octroi duty on the article un-accounted for.

34. Any person importing or exporting dutiable articles who infringes byelaws Nos. 3, 4, 6, 7, 12 and 28 shall be liable to a fine not exceeding Rs.50/-.

SCHEDULE (I)

Name of Routes	Names of Ookads or Octroi Posts
1. Railway Station and all its Gates including Platform	City Ry. Station and Goods Yard (Four Bunks)
2. Mysore Road	Mysore Road Ookad
3. Magadi Road	Magadi Road Ookad
4. Hosur Road	Hosur Road Ookad
5. Old Kankana Halli Road	Kankana Halli Road Ookad
6. Sydney Road	Ulsoor Road Ookad
7. Post Office Road	Yalahanka Road Ookad
8. Race Course Road	High Ground Ookad
9. Nandi Droog Road	Munireddi Palyam Ookad
10. Bellary Road	Bellary Road Ookad
11 Sampige Road	Sampige Road Ookad
12. Subedar Chatram Road	Subedar Road Ookad
13. Malleswaram Ry. Station (VIII Main Road)	Malleswaram Railway Station
14. Akkithimmana Halli Road	Lalbagh Cross
15. New Kankana Halli Road	Oopparahalli Ookad
16. Kanakana Palya Road	Oopparahalli Cross
Names of Crosses	
1 Sampige Road Cross	Sampige Cross
2. New Thurukarapalya Cross Road	Turukarapalya Cross
3. New ~~Sm~~ Sawarlanes Road	Hebbal Cross
4. Binny Mill Road Cross	Magadi Cross
5. Mysore Road Crossx	Mysore Cross
6. Bull Temple Road	Gavipur Cross

~~XXXXX~~ (~~XXXX~~

SCHEDULE No (II)
(See Byelaw No. 12.).

To

The Officer in charge of the Octroi Office,
Bangalore City.

Please receive the undermentioned goods and deposit them in the Koti.

Name of Depositor	Description of Articles deposited	Number or Packages etc.	Distinguishing marks, if any	Weight Md. Sr.	Measure ment C.ft, C.In.	Qantity	Value	Remarks

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Byelaws Nos. 13, to 17, 19, 20 and 21 relating to the deposit.

Witness

Signature
Address

Signature of depositor.
Address--
Date -

SCHEDULE No (III)
(See Byelaw No. 13.)

Octroi Office
Bangalore City.

Received for deposit the under-mentioned goods from . ...

Receipt No	Consignment No. & Date	Goods deposit Note No.	Name & Description of article	Number of articles	Remarks.

Goods Keeper Head clerk Octroi Superintendent
Date —

SCHEDULE No. ~~(VI)~~ IV
(See Byelaw No.5)

This Schedule should be deleted

Name of Tax	Class of property liable	Amount for which or rate at which classes liable				Exemptions	Time at which taxes payable
Toll on vehicles and animals	All vehicles and animals of the description given in Col 4 entering the Municipal limits provided that no more than one payment of toll shall be demanded in respect of any carriage or cart or animal in any one period of 24 hours counted from midnight to midnight	Particulars	Rate or Tolls Rs.	A.	P.	(a) Carriages, carts and animals the property of or employed by Government or Municipal council of the City and C. & M. Station or licensed or registered by the said councils. (b) Vehicles and animals (whether owned or hired) used for the passage of troops or the conveyances of Government stores or of any other Government property or the property of His Highness the Maharaja. (c) Vehicles and animals (whether owned or hired) used for the passage of Military or police officers on duty or the conveyance or passage of any property or person in their custody.	On passing Toll Gate
		Vehicles					
		On every 4 wheeled carriage on springs.	0	4	0		
		2. On every 2 wheeled carriage on springs	0	2	0		
		3. On every jutka or cart drawn by men, bulls, bullocks horses, asses or mules laden	0	4	0		
		4. -do-un laden	0	2	0		
		5. On every motor car	0	12	0		
		6. - do- Bus	1	0	0		
		7. -do-Lorry	1	8	0		
		8. Hanrikshaw	0	4	0		
		9.Motor cycle	0	4	0		
		10.Bicycle or Tricycle	0	2	0		
		Animals					
		1. On every horse over 13 hands laden or riden	0	1	0		
		2. On every buffalow, bull, mule, or bullock laden	0	0	6		
		3. On every horse under 13 hands laden or riden	0	0	6		
		4. On every elephant	0	8	0		
		5. on every camel	0	1	0		

Introduced vide Act V 1935

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

-.-.-.-.-.-.-.-.-.-.

READ:

Letter No.A.4.1212/39-40 dated 25th November 1940, from the Municipal Commissioner, Bangalore City, stating that the Municipal Council have in their meetings held on 4th May 1940 and 18th September 1940 approved of the addition of a clause 4 as noted below to the existing Octroi Bye Laws in force in the City Municipality under the heading "EXEMPTIONS" under the main head "OCTROI" to schedule A of the Schedule of taxes and requesting sanction thereto.

"Piece goods which are exported by the local merchants from within the City Municipality limits to out side places, shall be exempted from payment of octroi duty, if they are returned back by the addressee and received by the sender within 60 days from the date of despatch, provided the goods are produced at the octroi Koti before despatch with a duplicate list showing the description and valuation of the articles sent and the goods so received back are proved to be the same as those that were originally despatched; the lists will be checked and certified to serve as proof for indentity of goods".

-.-.-.-.-.-.-.-.-.-

ORDER NO. L 4403 - 4/Ml. 57-40-51, Dated, Bangalore, 6th December 4

S A N C T I O N E D

(Sd). T. Rangamalliah,
For secretary to Government.
Law Department.

-o-o-o-o-o-o-o-o-o-o-

" Copy "

(Sd). C. Ramaswamy,
For Municipal Commissioner.

"Copy"

Schedule IV

Name of tax	class of Property liable	Amounts for which or rate when classes liable.			Exemptions	Time at which taxes payable
Octroi	The articles mentioned in the next column when imported into City Municipal limits.	A 1. Cocoanuts fresh 100	0	8	0	1. personal luggage of travellers goods bonafide property of Government at the time of import and accompanied by an invoice certified by the departmental Head concerned that the property contained therein belongs to Government. 2. Goods which are declared not to be intended for use of consumption within City Municipal limits and are taken to the bonded warehouse as provided in the byelaws provided that if such goods be not exported they shall pay the full duty. 3. Six green cocoanuts, six dry cocoanuts, 100 betel leaves and one seer of tobacco if brought for personal consumption by bonafide travellers or passengers in railway train.	Time of import of goods into Municipal limits.
		2. Dry Cocoanuts md. of 24 lbs	0	8	0		
		3. Betel leaves 100-0	0	2			
		4. Sugar of all kinds except brown sugar known as magadum sakkare	1	0	0		
		per cent advalorem					
		5. Bran 6. Oats 7. Caff 8. Horsegram 9 Vegetable ghee	- do -				
		De-odorised oils, Hydrogenated oils, refined oils and vegetable products per md. of 960 tolas	0	2	0		
		10. Foreign Raw Silk	2	0	0		
		percent advalorem					
		11. Foreign Art Silk yarn and foreign yarn	1	9	0		
		percent advalorem					
		12. Coffee 13. Tea 14. Tallow, whale oil fish oil and all fats 15 Cement 16. Cuddapah Slabs	1	9	0	per cent advalorem	
		17. Iron building materials 18. Foreign soaps 19. Kerosine oil					
		B 1. Teak & Honne in logs 50 C.ft.	3	0	0		
		2. Teak & Honne sawn 50 c.ft	4	0	0		
		3. Blak wood 50 c.ft. - do -	2	0	0		
		in log					
		4. Black wood sawn 50 c.ft.	3	0	0		
		5. Other wood log - do -	1	0	0		
		6. Other wood sawn - do -	1	8	0		
		C 1. Roofing tiles mangalore pattern	1	9	0	percent advalorem	
		D 1, Tobacco md. of 24 lbs. including cigarettes, Cigars, Bidis, snuff and Gudack	3	0	0		
		2. Tobacco dust md. of 24 lbs	0	8	0		
		E 1. Piece goods and other textile fabrics such as cloths (not including made up clothings) drapery and Haberdashery	1	9	0	1. Mysore made cumblis imported into Bangalore City limits. 2. Handspun & hand woven khaddar imported into the City limits	
		2. New Gunnies	1	9	0		
		PER CENT ADVALOREM					

Note - The word "Foreign" in the above schedule means "non Indian"

APPENDIX I

Byelaws framed under Section 51 (1) (k) of the Mysore City Municipalities Act, to regulate the granting of licenses for tobacco and Betel leaves in Bangalore City.

1. Articles for which license to be obtained. It shall not be lawful for any person to sell or offer or keep for sale or import either by wholesale or retail the following articles liable to octroi duty without a license:

1. Tobacco in any form
2. Betel leaves

Further the purpose of this rule, the license fees per annum (official year) shall be as follows.

1. Wholesale dealers	Rs.6	0 0
2. Retail dealers	Rs.3	0 0

2. The conditions subject to which licenses are granted shall be as in the forms appended.

3. It shall be competent for the Commissioner to grant, suspend, withhold, withdraw or refuse licenses under these rules.

4. It shall not be lawful for any person to import, keep, sell or offer for sale tobacco in any form or betel leaves for which a license is required under these byelaws after such license is refused, suspended withdrawn or cancelled.

5. Any person infringing these byelaws shall be liable on conviction before a Magistrate, to a fine not exceeding Rs.20/- and to a further fine not exceeding Rs.50/- for every day, after such conviction during which such infringement continues, provided that the total amount shall not exceed Rs.100/-

OCTROI No. License fee Rs.6 0 0

WHOLESALE OCTROI LICENSE.

Granted under the Octroi byelaws framed by the Bangalore City Municipal Council, under section 51 of the Mysore City Municipalities Act 1933

Name of License Holder.

Residence

Name of Vendor

Name of vendor:

Residence.

Your are hereby authorised to vend, by wholesale, subject to the provisions of the license, issued from the Bonded warehouse or Koti of the City of Bangalore.

1. That this license shall only be in force till the 30th June 19 - and that it shall be exhibited to any Octroi Officer when he shall lawfully call for the same.

2. That due written notice of the despatch of all consignment of ---------- to your address and probable date of arrival within Municipal limits be given to the officer in charge of the City Bonded warehouse, that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. and by any of the public High roads and Cross roads described in the schedule hereto annexed or by the railway, and that the parties in charge report themselves to the first ookad reached within Municipal limits, a peon from which will accompany the consignment to the bonded warehouse and that the importers or persons in charge of the consignments shall be bound to answer truly all lawful questions put by~~x~~ the ~~Octroi~~ Octroi Mutsaddi or the officer in charge of the City bonded warehouse.

3. That all octroi articles attempted to be introduced ~~x~~ within Municipal limits after 6 P.M and before 6 A.M. or by any other than the public roads described in the said schedule or by the railway, will be considered as contraband and treated accordingly.

4. That the article subject to octroi duty above mentioned shall not be introduced into your premisses or place of business without payment of octroi thereon.

5. That when by this license your are authorised to vend tobacco in any form an account in the accompanying form shall be kept by you of all stock of tobacco imported and disposed of either by sale within the City or exported beyond the Municipal limits and that such account shall be open to the inspection of any octroi officer ~~x~~ above the grade of a peon and shall be submitted to the Bonded Warehouse on the 10th of

of every month for verification.

6. That no dutiable articles intended for consumption in the City of Bangalore shall, under any circumstances, be allowed to be deposited by you in any of the villages immediately beyond Municipal limits.

7. That this license be not transferable by sale, gift, mortagage or otherwise, and that no persons except such as are named herein shall have power to act under it.

8. That when by this license you are authorised to vend unmanufactured tobacco you shall ~~xx~~ weigh at least ten maunds of tobacco every month in the Koti.

9. That you shall deposit Rs.100/- as security for the due observance of the conditions of this license, the whole or part of it being forfeited as the Commissioner may direct for breach of any one of the conditions of this license.

Schedule

No.	Name of routes	Names of ookads or posts
1.	Railway and all its gates including platform	City Ry. Station and goods yard (Four bunks)
2.	Mysore Road	Mysore Road Ookad
3.	Magadi Road	Magadi Road Ookad
4.	Hosur Road	Hosur Road Ookad
5.	Old Kankana Halli Road	Kankana Halli Road Ookad
6.	Sydney Road	Ulsoor Road Ookad
7.	Post Office Road	Yalahanka Road Ookad
8.	Race Course Road	High Ground Ookad
9.	Nandi Droog Road	Munireddy palyam Ookad
10.	Bellary Road	Bellary Road Ookad
11.	Sampige Road	Sampige Road Ookad
12.	Subedar Chatram Road	Subedar Road Ookad
13.	Malleswaram Railway Station Road (VIII Main Road)	Malleswaram Railway Station
14.	Akkithimmanahalli Road	Lalbagh Cross
15.	New Kankana halli Road	Ooparahalli Ookad
16.	Kanakana~~-~~palya Road	Ooparahalli Cross

Name of Crosses

1.	Sampigex ~~Xxxx~~ Road Cross	Sampige Cross
2.	New Thurukarapalya Cross Road	Turukarapalya Cross
3.	New Sawar lanes Road	Hebbal Cross
4.	Mysore Road Cross	MysoreCross
5.	Binny Mill Road Cross	Magadi Road Cross
6.	Bull Temple Road	Gavipur Cross

Form of Tobacco Vendor's stock account.

Date	Particulars of receipts and Issues	Tobacco			Cigars			Cigarettes			Beedies			Tobacco stalks and Powder			Gudack			Snuff		
		Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance	Receipts	Issues	Balance
		M.	S.	M. S.	M.	S.	M. S.	M.	S.	M. S.	M.	S.	M. S.	M.	S.	M. S.	M.	S.	M. S.	M.	S.	M. S.

No. Class License fee Rs. 3 0 0

Retail Octroi License

Granted under the Octroi Bylaws framed by the Bangalore City Municipal Council under section 51 of the Mysore City Municipalities Act.

Name of the License Holder

Residence :-

Name of Vendor:

Residence

You are hereby authorised to store and vend, subject to the provisions of this license, the following articles on the premises No. within the Muncipal limits of the Bangalore City.

1. That the said premises may be inspected by any octroi officer at any time in the manner prescribed by the bye-laws

2. That all in the said premises and purchased or sold by you shall have paid duty, and shall have been purchased at the Koti, or from a duly licensed vendor.

3. That no ----- will be permitted to be stored or sold in any other than licensed premises and any ---- found in an unlicensed premises will be contraband and treated accrordingly.

4. That this license shall only be in force for twelve months viz., from 1st July 19 - - to 30th June 19--, and that it shall be exhibited to any Octroi Officer when he shall ~~x~~ lawfully call for the same.

5. That this license be not transfered by sale, gift, mortagage or otherwise and that no persons except such as are named herein shall have the power to act ~~xx~~ under it.

6. The license holder is required within fifteen days from~~the~~ the date of issue of this license to have a sign ~~xxxx~~ board put up in a conspicuous part of the premises occupied by him with the following inscriptions legibly painted thereon in Kannada and English.

Number of Licese.

~~Xxxx~~ Name

Licensed to sell.

7. That when by this license you are authorised to vend unmanufactured tobacco you shall purchase at least one maund of tabacco every month in the Koti.

8 That you shall deposit Rs.10/- as security for the due observance of the conditions of this license the whole or part of it being ~~xxxxxxxx~~ forfeited as the Commissioner may direct for the breach of any one of the Conditions of this license

9 That when by this license you are authorised to vend tobacco in any form, an account shall be kept by you of all stock of tabacco purchased and sold and that such account shall be open to inspection by the octroi Superintendent or any of his staff, above the grade of a peon.

10. That this license shall be liable to suspension or forfeiture for breach of any of the conditions of the Octroi Byelaws.

APPENDIX II

Rules under Byelaw No. 18 of the Octroi Byelaws, relating to the storing of dutiable articles in the Octroi bonded depot by wholesale dealers

dealers.

1. In these rules the expression "Tobacco" shall include unmanufactured as well as manufactured tobacco and the expression "Trade Packing" shall include packages, cases, boxes, mats, ropes and all articles whatsoever used in packing tobacco.

2. Subject to the provisions hereinafter contained, and with the permission of the X Commissioner, a room or rooms in the Bonded Warehouse may be allotted free of rent to any wholesale dealer in tobacco.

3. Every wholesale dealer to whom a room has been allotted shall maintain a lock on the door, the key of which shall be in his possession, in addition to the lock placed thereon by the Octroi Officer.

4. Every wholesale dealer shall put up a sign board over the room allotted to him with his name legibly printed thereon in Kannada and English.

5. Every wholesale dealer depositing tobacco in the Warehouse shall, at the time of depositing, weigh and keep it separate from every other consignment of tobacco previously deposited by him, if any, and shall account for every consignment separately.

6. All tobacco shall be warehoused in the trade packing in which it was received at the ware-house, provided

(a) That the Commissioner or any officer of the Municipality of or above the grade of the Octroi Superintendent may at any time direct that any packages containing tobacco lodged in the warehouse shall be opened, weighed or otherwise examined and after such examination cause it to be sealed or marked in such manner as such Commissioner or officer may deem fit.

(b) That any wholesale dealer may sort, separate, pack and repack his tobacco as shall be necessary for the preservation, sale or disposal thereof, or may take such part of it for sample or for local consumption as may be allowed by the Octroi Superintendent, on payment of the duty, provided the package in each case is repacked in its original packing or in such other way as may be specially approved by the Octroi Superintendent,.

7. Wholesale dealers shall not be permitted to deposit, or remove for local consumption, less than one maund (24lbs.) of tobacco in a single transaction, and any wholesale dealer whose removals for local consumption in any one month fall below 10 maunds may, at the discretion of the Commissioner be required to vacate the room or rooms allotted to

to him, or in the alternative to pay a godown rent of Rs. 4/- per room for the month during which such removals fall short of the minimum prescribed.

8. The weight of the trade packing will be excluded while regarding the weight of the tobacco deposited. While issuing from the warehouse unmanufactured tobacco, due allowance will be made on account of deficiency due to drying. No such allowance will be made on manufactured tobacco.

9. Where any wholesale dealer makes no removals continuously for six ~~xxx~~ months from the warehouse his tobacco shall be removed by the ~~xxxxxxSI~~ Octroi Superintendent from the room or rooms allotted by breaking open, if necessary, the lock put on by the wholesale dealer, and shall be dealt with as provided for by byelaw No.20.

10. At each removal of tobacco from the warehouse, all ~~x~~ godown rents due shall be recovered along with the duty payable. Refusal to pay the same will render the tobacco liable to be dealt with under byelaw No. 20.

APPENDIX III

Rules to regulate payment of rewards to informants in cases of smuggling of articles liable to Octroi duty within the Bangalore City Municipal limits, framed under section 58 (t) of the Mysore City Municipalities Act.

The Commissioner, City Municipal Council, Bangalore, ~~x~~ is empowered to award to any person who gives information leading to the detection of the affence of smuggling goods liable to octroi duty, a reward of one half of the fine recovered, and in special cases, the full amount of fine, and in cases in which conviction is not secured but duty is recovered, half the amount of such duty and in special cases, the full amount thereof, at his discretion.

APPENDIX IV

~~Amendment to the Octroi~~ Byelaws regarding Levy of Octroi on goods received through post.

1. Post Offices within the limits of Bangalore City which are and may be constituted as Delivery Offices shall be treated as Ookads for the purpose of levying duty on articles received through Post Offices.

2. Any ~~per~~ person receiving articles through the Post Offices leviable with octroi duty under byelaws in force shall pay the duty to the Octroi official on duty in or near the respective delivery offices.

3. The addresseex or any Agent of the addressee or the person receiving from or taking delivery of articles through the Post Offices shall file a declaration about the contents or value of the articles together with the documents such as invoices, receipts or correspondence;

4. If no such declaration is filed and no duty paid, the person receiving articles into Bangalore City or the addressee, whether resident within the City limits or not, shall produce the articles or cause them to be produced for inspection before the Octroi Koti within six hours., of the receppt.

5. Any person failing to comply with any of the byelaws contained herein will be liable for prosecution and shall, on conviction by a Magistrate, be punishable with a fine of Rs.50/- or fine which may extend to ten times the duty leviable not exceeding Rs 500/-

"Copy"

Municipal Commissioner

For Secy to Govt
Mg & Law Deptt

ml 111—41— 23

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read -

Letter No.4 1198/40-41 dated 8th August 1941 from the Municipal Commissioner Bangalore City, forwarding for approval draft Octroi Byelaws together with a schedule of tolls levied on vehicles and animals framed by the City Municipal Council under Section 51 (1) (k) of the Mysore City Municipalities Act 1933, incorporating all the amendments and modifications sanctioned from time to time, as resolved by the Municipal Council in their meetings held on 18th December 1940 and 12th July 1941

ORDER No 4968-69/ML111-41-23 Encls.
Dated, Bangalore, 11th Dec. 1941

The Byelaws are approved with the exception of the schedule of rates of toll leviable on vehicles and animals and are appended to this order

2. The Municipal Commissioner is requested to get them printed and to send a dozen copies thereof to this office for record and reference) Separate action may be taken to frame Byelaws for regulating the levy of tolls on vehicles in conformity

with the provisions of the Mysore City Municipalities Act 1933, according to which levy of tolls on animals is not permitted

JRR

for Secretary to Government,
Law Department.

To - The Municipal Commissioner, Bangalore City through the President,
The Comptroller to Government

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

Letter No.4. 1198/40-41 dated the 8th August 1941 from the Municipal Commissioner Bangalore City, forwarding for approval draft Octroi Byelaws together with a schedule of tolls levied on vehicles and animals framed by the City Municipal Council under Section 51 (1) (k) of the Mysore City Municipalities Act 1933, incorporating all the amendments and modifications sanctioned from time to time, as resolved by the Municipal Council in their meetings held on 18th December 1940 and 12th July 1941.

***

ORDER NO. L4968-69/MCIII-41-23

Dated, Bangalore the 15th December 1941.

The Byelaws are approved with the exception of the schedule of rates of toll leviable on vehicles and animals and are appended to this order.

2. The Municipal Commissioner is requested to get them printed and to send a dozen copies thereof to this office for record and reference.

3. Separate action may be taken to frame Byelaws for regulating the levy of tolls on vehicles in conformity with the provisions of the Mysore City Municipalities Act 1933, according to which levy of tolls on animals is not permitted.

for Secretary to Government,
Law Department.

To - The Municipal Commissioner, Bangalore City through the President,
The Comptroller to Government.

HCS-3

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 193

Signed by

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part ?

Section ml

File No

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Letter No A4 1198/40-41 Dy 8841 from the ml Commr Bcity, forwarding for appl Sector Byelaws framed by the city ml council under section 51(1)(k) of the Mysore city municipalities Act 1933, incorporating all the amendments and modifications sanctioned from time to time, as resolved by the ml cl in their Meetingsheld on 18th December 1940 and 12th July 1941

draft

together with the schedule of rates

Order thereon—No

PTO

Order No

The Bye laws are approved with the exception of the schedule of rates leviable on Vehicles & animals. and appended to this order of Toll leviable on

The ml Commr is requested to get them printed and to send a dozen copies thereof record and to this office for reference and

Separate action may be taken to frame the Bye laws for regulating the levy of Tolls on Vehicles in conformity with the provisions of the Payment of Taxes Act, 1923, as amended by Act XIII of 1930 for such areas as may be permitted

Law Deptt 26/6/41

Hm 7/6/41

The ml Commr, Bcy, to return the Pdgs

The Commissioner ✓

List of Enclosures

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WD 0279—GPB—22 500—14 4 38